

REGISTERED COMPANY NUMBER: 07368281 (England and Wales)  
REGISTERED CHARITY NUMBER: 1138168

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023  
FOR  
JEFFREYSTON PLAYSTATION**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**JEFFREYSTON PLAYSTATION**

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FOR THE YEAR ENDED 31 AUGUST 2023**

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**JEFFREYSTON PLAYSTATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To enhance the development and education of children by:

- A) Encouraging parents to understand and provide for the needs of their children
- B) Provide safe, high quality group play in which parents have the right to take part
- C) Encouraging other charitable activities through which parents may help the children
- D) Furthering the aim of the Wales Pre-School Playgroups Association

**Significant activities**

- Mother & Toddler Group from birth to 3
- Playgroup for children aged 2 to 4
- Holiday Club for children aged 3 to 11
- After School Club for children aged 3 to 11

These clubs are open to all children resident within the local area and fees are kept as low as possible in order to make attendance affordable.

We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We keep fees as low as possible. We also offer discounts where parents have more than one child at Holiday Club.

The Care and Social Services Inspectorate Wales (CSSIW) ensure that the services we provide meet the standards that the public expects. They are responsible for regulating day care services for children under the age of 8 years. The latest inspection was in March 2018. The report is available online at <http://cssiw.org.uk>.

**FINANCIAL REVIEW**

The Charity has a Financial Management Policy which meets the requirements of the Charities Act 2006, the Charity Commission guidelines "Internal Financial Controls for Charities" and "Accounting and Reporting by Charities: Statement of Recommended Practice (Revised 2005)".

The Company is currently operating with one fund. The General Fund is unrestricted and is used for the day-to-day operation of the Company.

Reserves are held without any exposure to the stock market. At 31st August 2023 the General Fund had a balance of £19,308.

**Financial Performance**

Financial performance in the year to 31st August 2023 has been broadly consistent with the directors' forecasts and expectations. Net deficit for the year was £2,607 (2022 £3,031). The charity continues to be in sound financial health with a healthy reserve.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Jeffreyston Playstation is a private company limited by guarantee and governed by a constitution adopted in September 2010. It is also a registered Charity governed by the Accounting & Reporting by Charities: Statement of Recommended Practice (the Charities SORP) issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07368281 (England and Wales)

**Registered Charity number**

1138168

**JEFFREYSTON PLAYSTATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

**Registered office**

New House Farm  
Canaston Bridge  
Narberth  
Pembrokeshire  
SA67 8DE

**Trustees**

R Lewis Chair  
Mrs E Ratcliffe Secretary (resigned 7.9.23)  
Mrs M Williams Treasurer  
Mrs S J Davies (resigned 7.9.23)  
D H Merriman  
Miss F A Morton (appointed 7.9.23)

**Company Secretary**

**Independent Examiner**

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

**Place of Business**

St Oswalds Community Centre  
The Rectory Field  
Jeffreyston  
Pembrokeshire  
SA68 OSG

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R Lewis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JEFFREYSTON PLAYSTATION**

**Independent examiner's report to the trustees of Jeffreyston Playstation ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Caroline Wheeler

Bevan Buckland LLP  
Chartered Accountants  
Castle Chambers  
6 Westgate Hill  
Pembroke  
Pembrokeshire  
SA71 4LB

Date: .....

**JEFFREYSTON PLAYSTATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,662	1,720
Other trading activities	3	45,327	41,970
Investment income	4	3,420	2,420
<b>Total</b>		<u>50,409</u>	<u>46,110</u>
 <b>EXPENDITURE ON</b>			
Raising funds		52,377	48,508
Other		639	633
<b>Total</b>		<u>53,016</u>	<u>49,141</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 (2,607)	 (3,031)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		21,915	24,946
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>19,308</u></u>	 <u><u>21,915</u></u>

The notes form part of these financial statements

# JEFFREYSTON PLAYSTATION

## BALANCE SHEET 31 AUGUST 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	561	748
<b>CURRENT ASSETS</b>			
Debtors	10	4,410	2,959
Cash at bank		15,151	18,765
		<u>19,561</u>	<u>21,724</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(814)	(557)
<b>NET CURRENT ASSETS</b>		<u>18,747</u>	<u>21,167</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		19,308	21,915
<b>NET ASSETS</b>		<u>19,308</u>	<u>21,915</u>
<b>FUNDS</b>	12		
Unrestricted funds		19,308	21,915
<b>TOTAL FUNDS</b>		<u>19,308</u>	<u>21,915</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R Lewis - Trustee

# JEFFREYSTON PLAYSTATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Grant income

CJRS grant income is recognised at the date it arises.

Other revenue grant income is recognised at the date of receipt.

### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Gift aid donation	1,662	696
Grants	-	1,024
	<u>1,662</u>	<u>1,720</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Pembrokeshire County Council	-	889
HM Revenue & Customs	-	135
	<u>-</u>	<u>1,024</u>

**JEFFREYSTON PLAYSTATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Fees	45,327	41,970

**4. INVESTMENT INCOME**

	2023	2022
	£	£
Rents received	3,420	2,420

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	187	187

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**7. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2023	2022
	5	7
Employees	5	7

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,720
Other trading activities	41,970
Investment income	2,420
<b>Total</b>	46,110
<b>EXPENDITURE ON</b>	
Raising funds	48,508
Other	633
<b>Total</b>	49,141
<b>NET INCOME/(EXPENDITURE)</b>	(3,031)

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

RECONCILIATION OF FUNDS

Total funds brought forward

24,946

TOTAL FUNDS CARRIED FORWARD

21,915

9. TANGIBLE FIXED ASSETS

Fixtures  
and  
fittings  
£

COST

At 1 September 2022 and 31 August 2023

935

DEPRECIATION

At 1 September 2022

187

Charge for year

187

At 31 August 2023

374

NET BOOK VALUE

At 31 August 2023

561

At 31 August 2022

748

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023  
£

2022  
£

Other debtors

4,410

2,959

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023  
£

2022  
£

Other creditors

814

557

12. MOVEMENT IN FUNDS

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	21,915	(2,607)	19,308
<b>TOTAL FUNDS</b>	<b>21,915</b>	<b>(2,607)</b>	<b>19,308</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	50,409	(53,016)	(2,607)
<b>TOTAL FUNDS</b>	<b>50,409</b>	<b>(53,016)</b>	<b>(2,607)</b>

JEFFREYSTON PLAYSTATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	24,946	(3,031)	21,915
<b>TOTAL FUNDS</b>	<u>24,946</u>	<u>(3,031)</u>	<u>21,915</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,110	(49,141)	(3,031)
<b>TOTAL FUNDS</b>	<u>46,110</u>	<u>(49,141)</u>	<u>(3,031)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.21 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	24,946	(5,638)	19,308
<b>TOTAL FUNDS</b>	<u>24,946</u>	<u>(5,638)</u>	<u>19,308</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,519	(102,157)	(5,638)
<b>TOTAL FUNDS</b>	<u>96,519</u>	<u>(102,157)</u>	<u>(5,638)</u>

**JEFFREYSTON PLAYSTATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2023.

JEFFREYSTON PLAYSTATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 AUGUST 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid donation	1,662	696
Grants	-	1,024
	<hr/> 1,662	<hr/> 1,720
<b>Other trading activities</b>		
Fees	45,327	41,970
<b>Investment income</b>		
Rents received	3,420	2,420
	<hr/> 50,409	<hr/> 46,110
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	41,872	34,136
Pensions	952	1,175
Rent	5,640	7,200
Insurance	745	604
Postage and stationery	203	439
Sundries	2,280	2,771
Training	60	-
Toys, arts and craft materials	472	1,779
Entertainment	153	404
	<hr/> 52,377	<hr/> 48,508
<b>Support costs</b>		
<b>Support costs</b>		
Accountancy and legal fees	318	306
Legal fees	134	140
Fixtures and fittings	187	187
	<hr/> 639	<hr/> 633
<b>Total resources expended</b>	<hr/> 53,016	<hr/> 49,141
<b>Net expenditure</b>	<hr/> (2,607)	<hr/> (3,031)